



DEPARTMENT OF THE ARMY
UNITED STATES ARMY FINANCE COMMAND
INDIANAPOLIS, IN 46249-3000

SSFM-FC-ZA

27 March 2009

MEMORANDUM THRU Commander, U.S. Army Finance Command, 8899 East 56th Street,
Indianapolis, IN 46249-3000

FOR Commander, 175th Financial Management Center (FMC)

SUBJECT: 125th Financial Management Company (FMCO) Certification Exercise

1. Background: United States Army Finance Command (USAFINCOM) Operational Support Team (OST) conducted a CERTEX for the 125th FMCO at Schofield Barracks, Hawaii from 23-27 March 2009.
2. Purpose: To provide a training environment conducive to teaching financial management principles in order to enable unit leadership to assess and plan in accordance with their upcoming mission. The Financial Management Combined Arms Training Strategies were used to train the 125th FMCO. The unit was trained in the following key FMCO critical tasks:

Task
Perform Disbursing Operations (14-2-8002)
Conduct transactions with Agent Officers (14-2-8005)
Conduct Commercial Vendor Operations (14-2-8003)
Conduct Internal Control Operations (14-7-8017)
Conduct Finance Operations (FM 1-06)
Perform Automated Financial Operations (14-7-8016)

3. Perform Disbursing Operations (14-2-8002)/ Conduct Transaction with Agent Officers (14-2-8005).

(a) The following subtasks were trained:

- (1) Determine Cash Holding Requirements (805A-44A-6110)
- (2) Obtain Funds for Disbursing Purposes (805A-44A-6112)
- (3) Review Internal Control Procedures for Adequacy (805A-44A-7108)

- (4) Record Data from Expenditure Accounting Documents (805A-44C-1005)
- (5) Record Data from Miscellaneous Accounting Documents (805A-44C-1007)
- (6) Enter Check Write Transactions (805A-44C-1453)
- (7) Enter Cashier Transactions (805A-44C-1454)
- (8) Apply Administrative Control of Funds Procedures (805A-44C-3013)
- (9) Safeguard Public Funds (805A-44A-7116)
- (10) Process a Loss of Funds (805A-44C-4103)
- (11) Perform Financial Management Detachment Operations (805A-44C-4902)
- (12) Conduct Paying Agent Operations (805A-44C-7116)
- (13) Employ the Deployable Disbursing System (805A-DOP-8109)
- (14) Prepare the Daily Statement Accountability (805A-DOP-8104)
- (15) Prepare a Statement of Agent Officer's Account (DD Form 1081) (805A-DOP-8102)

(b) Observer Controllers: SFC James Kelley, SSG(P) Israel Reyes

(c) Training: 1LT Jedediah Green (DDO), SFC Hoover (Disbursing Manager) and SFC Tolar (DA) served in various key positions within disbursing during the certification exercise. These key positions were filled with qualified and experienced Soldiers as the disbursing cell performed at a high level during the entire exercise.

(1) On day one the disbursing cell successfully completed all tasks submitted with only minor areas of concern and minimum assistance. The following tasks were conducted: established the disbursing office layout for both the DDO team and the DA team; conducted a transfer of accountability; conducted a vault-to-vault transfer at the DDO level; created a site for the co-located DA; conducted an advance of funds to a DA; processed a Cashlink enrollment request; processed an ITS.gov request; cleared the daily business (remote file transfers) of a DA (DDO); conducted a Paying Agent brief and advance; closed disbursing operations at the DDO (DD Form 2657) and the DA (DD Form 2665) level. The DDO team was able to complete the transfer of accountable; however, appointment orders and memorandums that should have been completed prior to day one, was finalized that day. The DDO team processed the daily business of an outlying DA; however, the team was trained on the spot internally rather than prior to the CERTEX. As a result, the team had too many errors that were not caught during the processing of the business. Documents were missing signatures, those that had signatures were not authorized to sign, and some documents were not prepared correctly; i.e. wrong voucher

numbers. The DDO team did however recognize a training deficiency and conducted training without having to be told. The DA was very thorough with the paying agent brief, the agent's documents, and the advance of funds. The disbursing cell processed all accountability reports and forms correctly and in a timely manner for the end of day business.

(2) On day two the disbursing cell effectively completed all tasks submitted. The following tasks were conducted: established disbursing operations for the new business day; verified accountable officials for the DSSN (DDO); cleared the daily business (remote file transfers) of a DA (DDO); cleared the daily business of an agent (cashier and paying agent) (DA); conducted an agent advance (cashier and paying agent) (DA); processed a minor loss of funds (LOF); processed Eagle Cash Card (ECC) requests; processed non-sufficient funds checks (NSF); processed an overage; closed disbursing operations at the DDO (DD Form 2657) and the DA (DD Form 2665) level. The disbursing cell was successfully able to open the daily business and conduct normal daily disbursing operations. The DDO team successfully requested a copy of all documentation from the remote sites for appointment orders for all accountable officials (cashiers, certifying officials and disbursing agents) to establish new appointment orders and memorandums. The DDO team successfully cleared five disbursing agents and was extremely thorough during the clearing of their daily business in which all mistakes were identified and corrected. The DA conducted a thorough review of each paying agent's documentation which resulted in them properly advancing and clearing six paying agents. The DA's cashiers successfully processed 20 disbursements with no errors both manually and through DDS. The DA flawlessly cleared two cashiers; one with an overage and proper reporting procedures were used to applicable channels. The DDO team successfully processed all irregularities correctly and timely (minor loss of funds and an overage). The disbursing cell processed all accountability reports and forms correctly and in a timely manner for the end of day business.

(3) On day three, the disbursing cell successfully completed all tasks submitted with only minor areas of concern and minimum assistance. The following tasks were conducted: established disbursing operations for the new business day; conducted a DO (DSSN) to DO (DSSN) transfer; conducted a vault-to-vault transfer (DDO); cleared the daily business (remote file transfers) of a DA (DDO); cleared the daily business of an agent (paying agent) (DA); conducted an agent brief and advance (paying agent) (DA); processed a minor loss of funds (LOF); processed a major LOF; processed non-sufficient funds checks (NSF); processed an overage; closed disbursing operations at the DDO (DD Form 2657) and the DA (DD Form 2665) level. The disbursing cell was successfully able to open the daily business and conduct normal daily disbursing operations. The DDO team successfully cleared five disbursing agents and was extremely thorough during the clearing of their daily business in which all mistakes were identified and corrected. The DDO was able to successfully conduct a DO to DO transfer, in which the DDO was able to correctly process a Treasury Check (check for cash) within DDS and forward via courier to Central Funding (CF). The DDO was also able to receive the funds from the CF and process them into his accountability. However, the DDO did not make prior coordination/contact with CF to ensure the availability of sufficient funds and that the DDO would be able to meet the timeline of the courier flights and accommodations. The DDO received a red- cross message (training scenario) and needed to go on emergency the same day. The scenario was given to the Disbursing Officer/Commander and they immediately appointed a new DDO. The DDO successfully conducted a vault-to-vault transfer and established a new

DDO. The unit must do a better job in training alternates for critical positions. An alternate DDO was not identified until they were faced with the aforementioned scenario. The DA conducted a thorough review of each paying agent's documentation which resulted in properly advancing and clearing six paying agents. The DDO team successfully processed all irregularities correctly and timely (minor/major loss of funds and an overage). The disbursing cell processed all accountability reports and forms correctly and in a timely manner for the end of day business.

(4) On day four, the disbursing cell successfully completed all tasks submitted with only minor areas of concern and minimum assistance. The following tasks were conducted: established disbursing operations for the new business day; conducted a vault-to-vault transfer for both the DDO and the DA; established a new Disbursing Officer (DO); processed end-of-month reports (DD Form 1219, SF 1179, STANFINS and DELMARS reports); cleared the daily business (remote file transfers) of a DA (DDO); cleared the daily business of an agent (cashier and paying agent) (DA); conducted an agent advance (paying agent) (DA); closed disbursing operations at the DDO (DD Form 2657) and the DA (DD Form 2665) level. The disbursing cell was successfully able to open the daily business and conduct normal daily disbursing operations. The DDO team successfully cleared two disbursing agents and was extremely thorough during the clearing of their daily business in which all mistakes were identified and corrected. The DDO was able to successfully establish a new DO and process all end-of-months. The DDO successfully conducted a vault-to-vault transfer and established a new DDO. The DA conducted a thorough review of each paying agent's documentation which resulted in properly advancing and clearing six paying agents. The disbursing cell processed all accountability reports and forms correctly and in a timely manner for the end of day business.

(d) Other observations include:

(1) Alternate accountable officials are not trained and could pose a risk to government funds and systems in the deployed environment.

(2) The disbursing cell continuously improved during the exercise; however, disbursing is a perishable skill and the unit must continue to receive necessary training prior to executing mission in theater.

(3) 1LT Green performed very well during the exercise with minimal assistance from the OST and should be able to sustain with continued training prior to deployment to theater.

(e) Concerns: As mentioned above, alternate accountable officials and continued sustainment training is the only concerns for the disbursing cell. The team has a wealth of knowledge and deployment experience and should have a successful deployment.

4. Conduct Commercial Vendor Operations (14-2-8003)

(a) The following subtasks were trained:

- (1) Maintain a Bills Register Card (BRC) (805A-44C-1010)
- (2) Verify Accounts Payable Vouchers (805A-44C-3018)
- (3) Prepare Routine Vouchers for Payment (805A-APA-8205)
- (4) Input Accounts Payable Vouchers into the Computerized Accounts Payable System (CAPS) (805A-APA-8214)

(b) Observer Controller: SFC Yanitza Pannell

(c) Training: SFC Tolar, SSG Flecha, SPC Fernandez, and PFC Joslyn were members of the Commercial Vendor Services (CVS) section. The CVS section performed extremely well from the commencement of the training exercise. CVS needed minimum guidance from OST trainer. SPC Fernandez and PFC Joslyn performed exceptional as CVS clerks and cashiers.

(1) On day one the CVS section successfully completed most tasks submitted with only minor areas of concern and minimum assistance. The following tasks were conducted; established the CVS office layout for both the CVS team and the disbursing team; added user IDs and passwords for CAPS-C; received DA 200 with contracts, receiving reports, and invoices; date stamped all incoming documents; created a manual Bills Register Cards (DA 3900); processed all documents into CAPS-C; computed payments; prepared vouchers (SF 1034-E) for payments; printed SF 1034-E plus required documents to make payments; ran end of day reports (Daily Reports); and ran backup for CAPS-C. The CVS team was able to complete all required task. The CVS team had a terrific office setup which included; desktop guidance, SOPs, regulations, filing cabinets with blank folders and BRCs, and they had their certifying officer's orders. SSG Flecha needed some assistance in creating used IDs and passwords so she was referred to the manager's power point presentation and was able to accomplish the task. All contracts received were processed, audited, computed, and prepared for payments without any assistance. At the end of the day, SSG Flecha needed some assistance in running daily reports; once again she was referred back to the presentation; completed the task. The back-up was not completed on day one. All documents were prepared and printed for day two payments. The CVS section became disbursing cell on day two and day four. The CVS section processed all documents and vouchers correctly and in a timely manner for the next day's business.

(2) The CVS section's computers were not linked until day two. Once the computers were linked, all information in CAPS-C was deleted. The CVS section had to re-input all documents plus the ones received on day two into CAPS-C. It was a lesson learned for everyone that they must run a daily back-up of CAPS-C. All back-ups were completed for the remainder of the week. The CVS section received DA 200s with a wide variety of contracts, receiving reports, invoices and modifications; date stamped all incoming documents; created a manual Bills Register Cards (DA 3900); processed all documents into CAPS-C; computed payments; prepared vouchers (SF 1034-E) for payments; printed SF 1034-E plus required documents to make payments; posted DOV numbers in CAPS-C; ran end of day reports (Daily Reports); and ran backup for CAPS-C. The CVS team completed all required task. All contracts received were processed, audited, computed, and prepared for payments without any assistance.

The DOV numbers for the payments from day two were posted correctly; without any help. At the end of the day, the daily reports were run and back-up was completed correctly. The CVS section processed all documents and vouchers correctly and in a timely manner for the next day's business.

(d) Other observations include:

(1) SOPs, regulations, policies, and hand-outs from the training were available and constantly referenced throughout the exercise.

(2) Teamwork was excellent among the section.

(3) Outstanding filing system.

(4) Outstanding flow of documents.

(e) Concerns: SFC Tolar must ensure SSG Flecha his assistant is more aware of the overall operation to ensure a seamless hand-off during R&R or any other potential contingencies. Continue to train assistant NCOIC on CVS operations. The team has a wealth of knowledge and deployment experience and should have a successful deployment.

5. Conduct Internal Control Operations (14-7-8017):

(a) The following subtasks were inspected:

(1) Review Internal Control Procedures for Adequacy (STP 14-44a-OFS, 805A-44A-7108)

(2) Apply Internal Control Management Program (STP 14-44c14-SM-TG, 805A-44C-3011)

(b) Observer Controller (OC): SFC Jerre W. Quinn

(c) Training: SFC Morton and SSG Oyardo were members of the Internal Control (IC) section. The IC section performed very well throughout the entire exercise. Even when they were unsure on particular task they displayed excellent teamwork to accomplish the task. The Internal Control section obtained all applicable current Internal Control checklists to include Network Audit and Field Compliance Office (NAFCO) checklist as well. However, their limited knowledge on finance systems such as Deployable Disbursing System, CASHLINK, Computerized Accounts Payable System – Clipper, and ITS.gov made them vulnerable in not recognizing finance management deficiencies.

(1) On day one, the Internal Control section completed all tasks submitted to them with only a few corrections. Prior to their submission the IC section was briefed by the OC on the goals, expectations, and responsibilities of an Internal Control section IAW paragraph 2-29, FM 1-06. The following tasks were conducted: Initial setup; Internal Control Review;

Inspection Plan Submission/Briefing; IC Security Inspection – TASO. During the inspection of the initial office setup/internal control review did not have the MPO-I Policy Directive but they did obtain a copy. The IC section desk-top standard of operating procedures was very good and well thought out. The IC section did not have the appropriate signature block (FMCo CDR) on their appointment memorandum. The OC advised the IC to re-submit the appointment memorandum to the FMCo CDR for his signature because they work directly for the FMCo CDR and not anyone else. The IC section informed the OC that controls were established to ensure that they would be properly trained to perform the required reviews prior to their written appointment. The IC section members informed the OC that their knowledge base was strictly military pay, travel, and cashing. The OC advised the IC section that it is imperative that they learn the finance systems such as Deployable Disbursing System, CASHLINK, Computerized Accounts Payable System – Clipper, and ITS.gov to be a great asset to the FMCo CDR. The security inspection conducted by the IC section was very thorough and displayed outstanding attention to detail to include the written report submitted to the FMCo CDR. The OC reviewed the Internal Control submitted inspection plan, which was well thought out and it covered all critical financial management functional areas within the 125TH FMCO and most importantly that it met the obtainable goals and intent set by the 125TH FMCO CDR.

(2) On day two, the IC section made corrective action on the deficiencies identified on day one but has not scheduled training dates for those finance systems that they lack in knowledge. The following tasks were conducted: Reviewed FMCo inspection plan; inspected disbursing operations; inspected military pay operations. During the review of the inspection plan the IC section identified critical areas within the FMCo to be inspected include scheduling that does not conflict with the daily mission of the sections. However, the IC section did not confirm the inspection plan with the FMCo CDR's intent. The OC advised the IC section that they should have a copy of the FMCo CDR's intent, so that is aligned with the inspection plan. The disbursing inspection conducted by the IC was very good and they made on the spot corrections with the disbursing section. However, they did not access the deployable disbursing system to confirm separation of duties within the disbursing section. The military pay inspection conducted was very good and the IC section was very knowledgeable in this area. They also displayed outstanding teamwork during the inspection.

(3) On day three, the IC section continued with correcting their deficiencies and displayed excellent teamwork among each other to include working with the finance operations section. The following tasks were conducted: reviewed inspection written reports; inspected commercial vending services (CVS) operations; conducted a disbursing agent (CVS) cash count. The inspection written reports were well written and it covered all areas identified in the perspective checklists. The IC submitted the inspection written reports in accordance with the FMCo CDR to standard. The IC section inspected CVS and was able to review all applicable forms in the CVS section but was not able to inspect CAPS-C due to their limited knowledge of the finance system. The IC section conducted a cash count flawlessly with the disbursing agent in the CVS section to standard.

(4) On day four, the IC section reviewed their inspection results and properly submitted the written reports to the FMCo CDR. The IC section briefed the FMCo CDR and finally submitted the inspection plan for approval. The IC section advised the FMCo CDR that

his inspection plan must be in line with his intent and he acknowledged that it did. The FMCo CDR approved the inspection plan.

(d) Overall Assessment/Recommendations: The 125TH FMCo IC section was very diligent and professional about their responsibilities. They were also very supportive to the Finance Operations section because they fully understood that teamwork and communication are keys to success in supporting our customers. During the OC interview, he discovered that the IC team did not have experience in some finance systems such as Deployable Disbursing System, Computerized Accounts Payable Systems- Clipper, CASHLINK, or ITS.gov. The OC recommended to the IC team that they must become well experience in those aforementioned finance systems so that they can fully be true assets to the Commander and help protect public funds. The OC further recommended to the IC section that they should re-visit those finance systems training packets provided to them by the Operational Support Team, USAFINCOM to obtain those knowledge/skills sets. Overall the IC section performed with a good attitude and determination to accomplish the mission. However, their performance can improve with practice in conducting sustainment training with those aforementioned finance systems.

6. Conduct Finance Operations: (FM 1-06)

(a) The following areas were inspected:

(1) Financial policies and plans

(2) Status Reports

(b) Observer Controller (OC): SFC Jerre W. Quinn

(c) Training: Observance: The Finance Operations (FINOPS) section consisted of SGM Rossi, SSG Willis and two junior enlisted Soldiers. The OC conducted a brief interview with the FINOPS section and from that interview they assured the OC that they fully understood their responsibilities to the FMCo CDR IAW paragraph 2-26, FM 1-06. The FINOPS section further informed the OC that they have good communications with the outgoing FMCo in theater and they have obtained all current theater finance policies to include their desktop SOP(s).

(1) On day one, the FINOPS section completed all assigned tasks given to them. The following tasks were conducted: Initial set-up; EagleCash privilege; Check cashing privilege; Authorized negotiable instruments; General Officer AIP prerequisites; General Officer AIP documents submission; Counterfeit currency. The FINOPS section response to the EagleCash privilege standard was good because it pertained to what the customer must do, but it lacked guidance as to what the finance detachments must do to minimize customers from being on the HotList/WarmList. Explained to the FINOPS section to include the daily standard of updating the Kiosk machines with the current HotList/WarmList to resolve this matter. The OC explained to the FINOPS section that they should always remember that the lower finance detachments are their customers and that their responses must be geared toward them. The OC further explained to the FINOPS section that it is imperative for them to become knowledgeable of finance products used in theater due to them not being experience in EagleCash. The check

cashing privilege standard was submitted with a very good response and was well written. As for, the AIP issues presented to the FINOPS section, they executed good research and provided information about voluntary AIP for Soldiers other than General Officers. The OC advised the FINOPS section to access the 18TH FMC website on AKO, which had the current standard (Memorandum for Commander, ARCENT, ATTN: C1 ARCENT; SUBJECT: Assignment Incentive Pay (AIP) for General Officer Serving in Iraq and Afghanistan, dated 19 December 2008). The FINOPS section was fully aware that they do not write policies, but they agreed that information papers concerning financial management matters is appropriate to submit to the lower finance detachment. The FINOPS section provided a well written counterfeit currency information paper and attached it to the current policy memorandum and submitted to the lower detachments to follow.

(2) On day two - four, the FINOPS section made proactive steps to correct any deficiencies identified on day one. The FINOPS section completed the following tasks: demolition duty pay; CERP; voluntary AIP; saving deposit program; MITT; HFP, HDP-L, FSA; taxable income; theater travel voucher process; theater bonus process; diamond II report. The FINOPS section researched each task with diligence and attention to detail and made sure that their response was IAW the applicable policies and regulations. Lastly, the FINOPS section ensured that the diamond II report was accurately prepared and submitted properly during the battle update brief.

(d) Overall Assessment/Recommendations: The 125TH FMCo FINOPS section was staffed properly and organized. The FINOPS section tracked all task and ensured that they were completed in a timely manner. The FINOPS section demonstrated limited knowledge of finance systems; however, their determination and desire will lead them to become proficient in those finance systems and made it clear that this will occur. Also, The FINOPS section implemented information papers on issues that came before them to ensure that the lower finance detachments are in compliance IAW the policy and regulation. Overall, the FINOPS section performed well and is fully prepared to accomplish their mission.

7. Perform Automated Financial Operations (14-7-8016)

(a) The following subtasks were trained:

(1) Employ the Deployable Disbursing System (805A-DOP-8109)

(2) Employ the Financial Management Tactical Platform (FMTP) (805A-DOP-8104)

(b) Observer Controller: MSG Penn, SFC Jim Kelley, SFC Jerre Quinn, SFC Yanitza Pannell, SSG (P) Israel Reyes

(c) Training: The 125th FMCO automations section performed very well throughout the training exercise. During the site setup/preparation, SPC Tello and PV2 Coldewey were fully capable of employing the FMTP in order to conduct Financial Management operations.

Additionally, the automations team successfully installed the DDS and CAPS software onto the FMTP. Other key tasks trained and performed by the automations section were:

- (1) Establish internal network for DDS
- (2) Establish internet connectivity for unit leadership to perform their duties.
- (3) Develop a Knowledge Center for the Company to use on AKO.
- (4) Establish standard office computer hardware connections (i.e. printers).

(d) Concerns: The automations team performed well in the absence of SGT Johnson who was present for most of the training and CERTEX. Ensure he familiarize himself with the finance systems thru sustainment training with SPC Tello and OV2 Coldewey. The OC discussed TASO functions with the Automated Financial Operations section.

8. Headquarters section (HQ) (FM 1-06)

(a) Observer Controllers: SGM Patterson and MSG Penn

(b) Training: Throughout the duration of the training exercise, the HQ and FINOPS sections were continually being trained on realistic theater specific scenarios. The OST staff introduced the scenarios in order ensuring the unit leadership to made decisions based on time suspense's and personnel/mission requirements. Key tasks performed were:

- (1) Developing and conducting mission analysis brief
- (2) Producing necessary documents to include but not limited to: rating scheme, awards, daily PMCS and PERSTAT reports, sensitive items inventory, and IC inspection plan, diamond2 report etc.
- (3) Conducting daily battle update brief (BUB)
- (4) Developing expectations for the RIPTOA with the 101st FMCO.

(c) Additionally, throughout the exercise the unit leadership was mentored and briefed on key observations being noted throughout the training. LTC Anthony Cole, MAJ Timothy Riggs and SGM Richard Patterson provided the mentorship throughout the training. MAJ Johnson SGM Rossi, and 1SG were very receptive to the feedback and incorporated most of the recommendations given by the OST staff.

(d) Concerns: Minor in nature; however, the company functions with a S1, S2/3 and S4. A typical company does not operate in that capacity and is not designed to have those Battalion sized sections. Additionally a few Soldiers with low density CMF are working outside of their primary MOS which may make the company look fully staffed and present a misleading

snapshot to the their parent Battalion when they arrive in theater. Anticipate that your human resource and mechanic assets may be absorbed by the battalion upon arrival in theater.

(e) Recommendations: Ensure the Company continues to work with FINOPS. The SGM is and always be critical to the success or failure of the company. Ensure low density personnel continue to perform duties in their primary MOS to enable their professional development.

9. Overall Assessment:

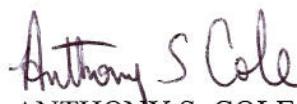
(a) Observations: The 125th FMCO is currently fully staffed and possess a wealth of experience and knowledge to ensure success in a contingency finance operation. The leadership of the 125th was previously deployed to the same location and is very familiar with the AO. Prior coordination with the unit they replace was evident in their performance during this exercise. The 125th FMCO benefited tremendously from the technical training exercise by allowing unit leadership to evaluate and assess the performance of Soldiers within its element. Additionally, it allowed the leadership to determine key areas needed for improvement and how to best move forward. After the training exercise, we determined the 125th FMCO rating to be a "trained" T or T-.

(b) Recommendations: Continue to coordinate with DFAS-Rome to establish relationships to avoid problems that normally occur during the hand-off with their predecessor such as degradation in accounting, substantiating documents shipment, reconciling LDAs, Analysis of Unmatched Transactions (AUT), Merged Accountability Fund Report (MAFR), and the close out and daily forwarding of disbursing business. Ensure access to its.GOV, Ca\$hlink, and Central Image Research Archive (CIRA) is completed prior to deployment. Leadership should continue to forecast and plan for future operations. The 18th FMC Internal Control team should monitor closely the RIP/TOA of the 101st FMCO and 125th FMCO to ensure their success. The OST will visit the 125th FMCO approximately one accounting period following the change to gain lesson learned and provide any additional assistance in streamlining the effective transition of the 125th FMCO into its' new area of operation.

10. POC for this memorandum is SGM Richard Patterson at DSN 699-8900 or Richard.patterson@dfas.mil.

6 Encls

1. Disbursing
2. Agent Operations
3. CVS Operations
4. Internal Control
5. Finance Operations
6. Automations


ANTHONY S. COLE
LTC, FC
Director OST